

107TH CONGRESS  
1ST SESSION

# S. 1504

To extend the moratorium enacted by the Internet Tax Freedom Act through  
June 30, 2002.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 4, 2001

Mr. DORGAN (for himself and Mr. BREAU) introduced the following bill;  
which was read twice and referred to the Committee on Commerce,  
Science, and Transportation

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## A BILL

To extend the moratorium enacted by the Internet Tax  
Freedom Act through June 30, 2002.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Internet Tax Morato-  
5 rium Extension Act”.

6 **SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MOR-**  
7 **ATORIUM THROUGH JUNE 30, 2002.**

8 (a) IN GENERAL.—Section 1101(a) of the Internet  
9 Tax Freedom Act (47 U.S.C. 151 nt.) is amended by

1 striking “3 years after the date of enactment of this  
2 Act—” and inserting “on June 30, 2002:”.

3 (b) CONFORMING AMENDMENTS.—Section 1101(a)  
4 of that Act (47 U.S.C. 151 nt.) is further amended—

5 (1) by striking “taxes” in paragraph (1) and in-  
6 serting “Taxes”;

7 (2) by striking “1998; and” in paragraph (1)  
8 and inserting “1998.”; and

9 (3) by striking “multiple” in paragraph (2) and  
10 inserting “Multiple”.

11 **SEC. 3. SENSE OF THE CONGRESS.**

12 It is the sense of the Congress that State govern-  
13 ments and interested business organizations should expe-  
14 dite efforts to develop a streamlined sales and use tax sys-  
15 tem that, once approved by Congress, would allow sellers  
16 to collect and remit sales and use taxes without imposing  
17 an undue burden on interstate commerce.

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